SENATE TAX	41
Exhibit No	Ø V
Date 2	-13-2015
Pill Ma	SB 156

County Treasurer Process for Centrally Assessed and Industrial Protested Tax Payments:

- > Tax Payer receives their property tax bill (attachment A)
- > Payment is made with a letter of protest or a completed protest form (attachment B)
- > Treasurer breaks down payment received by taxing jurisdiction and/or funds for the state. The State payment is broken down by each of their individual funds (attachment C)
- Treasurer posts payment to the books hitting the protested tax fund for the amount protested and each taxing fund for the amounts not protested. Protested amounts forwarded to the state are not posted to their respective funds (attachment D)
- ➤ Payment sits in the protested tax until it is resolved. The treasurer must keep an accounting of how much was forwarded to the state for each payment and each state fund. When the protest is resolved, the taxpayer comes to the county for their portion of the refund and the state for their portion. There are times when the state and the county have not agreed upon amounts that were forwarded. (attachment E)

Passage of Senate Bill #156 will:

- 1) Reduce the amount of calculations needed on protested payment received for centrally assessed and industrial payments;
- 2) Eliminate the requirement for Treasurers to keep an accounting of funds forwarded to the State of Montana prior to protest resolutions;
- 3) Passage of this bill will allow all taxing jurisdiction to be treated the same when handling protested tax payments;
- 4) Passage of this bill will allow the tax payer to have one refund issued from one entity;
- 5) Passage of this bill has the potential to cause negotiations with the State of Montana to happen more quickly.

HRATE TAX

:OT JIAM

HEI ENA, MT 59623 LEWIS & CLARK COUNTY TREASURER LEWIS & CLARK COUNTY TREASURER HELEUM, MT 59623 316 N. PARK AVE., ROOM 113

:OT JIAM

316 N. PARA AVE., COOM 113 HELENA, MT 59623

Lewis & Clark County, Montana

316 N. Park Ave., Room 113

Paulette DeHart

Tax Dayer A

123 Main St

Anytown, mT

Helena, MT 59623

		General	Tax Detail				18.	
HLNA Helena	9,200.54	* (SCHL SUBTOTAL)		3,208.98				
Helena GO 2008 Helena GO 2009 * (HLNA SUBTOTAL)	692.58 395.84 10,288.96	SCHM Co High Schools County Elementary * (SCHM SUBTOTAL)		1,346.00 2,019.00 3,365.00	*			
LCCY All Purpose City-County Health County Extension District Court Entitlement Levy Fairgrounds Health Facilities Library Mental Health Parks Permissive Medical Levy Public Safety Search & Rescue Const. Debt Search & Rescue Operation	2,404.46 493.74 86.88 220.86 1,136.14 209.86 30.58 1,385.78 45.28 6.12 627.12 3,799.40 52.62 62.40	SD 01 Elem Adult Education Elem Building Reserve Elem General Elem Technology Elem Transportation Elem Tuition High Adult Education High Bond High Building Reserve High General High Technology High Transportation		170.70 859.00 7,034.10 357.92 1,750.42 3.06 129.10 315.08 412.98 3,673.36 307.74 471.72 16.52				
Senior Citizens * (LCCY SUBTOTAL)	69.14 10,630.38	* (SD SUBTOTAL)		15,501.70				
SCHL Co Elem Retirement Co High Retirement Co Transportation	1,953.54 956.88 298.56	STAT State Equalization State University Vo-Tech * (STAT SUBTOTAL)		2,447.28 367.10 91.78 2,906.16				,
		Special As	sessment					
Description Code FORESTVALE CEM 2121 OPEN_SPACE LANDS 2518	First Half S	econd Half 102.17	Description		Code	First Half	Second Half	
CIPEN-SPACE LAMING 9240	E0 D4	E0 04			82.23.00	Chicago	N. /.	

YEAR 2014 STATEMENT OF TAXES PAYABLE

> MARKET VALUE

1,019,695

1,019,695

0

TAXABLE VALUE

0

0

61,182

61,182

PROPERTY ID NO.: 45767

PROPERTY LOCATION: LEGAL DESCRIPTION:

SEC-TWN-RGE:

LAND

TOTAL VALUE

BUILDINGS PERSONAL

COUNTY MILL VALUE

IMPORTANT - READ CAREFULLY

EXAMINE THIS BILL BEFORE PAYING. See that all legal descriptions are correct as the Treasurer is not responsible for payments on the wrong property and payments so made <u>CANNOT BE REFUNDED</u>.

Address changes are made through the County ASSESSOR'S Office.

PAYMENT STUB(S) must be sent with your check in order to receive proper credit for payments. Please refer to your Property ID Number(s) on all checks and correspondence.

THIS IS THE ONLY NOTICE YOU SHALL RECEIVE. So, if you don't pay in full, save your tax bill with the 2nd Half Stub to send with the 2nd payment. We do not mail receipts for payments unless a stamped, self addressed envelope is enclosed. Your check is your receipt.

When any tax payment becomes delinquent, a penalty of 2% is immediately added. Also added is interest at the rate of 5/6 of 1% per month until paid. Interest is figured daily. The delinquent amount that may be shown on the front of this form may be for more than one tax year. Our phone number is (406) 447-8329.

PLEASE NOTE: IF YOUR TAXES ARE PAID VIA AN ESCROW ACCOUNT, IT WILL BE YOUR RESPONSIBILITY TO NOTIFY YOUR AGENT OF THESE CHARGES.

USE THE MAIL TO AVOID ANY INCONVENIENCE. HELP US HELP YOU!

PROPERTY VALUATION STAFF MAY BE VISITING YOUR PROPERTY TO CONDUCT AN ON-SITE REVIEW FOR APPRAISAL AND AUDIT PURPOSES. YOU OR YOUR AGENT MAY WANT TO BE PRESENT. IF YOU WISH TO MAKE AN APPOINTMENT, CONTACT THE LOCAL DEPARTMENT OF REVENUE OFFICE AT 406-444-4000.

Thank you!
Paulette DeHart
Lewis and Clark County Treasurer

LEWIS AND CLARK COUNTY 316 N PARK; ROOM 113 HELENA, MT 59623 (406) 447-8329

PAYMENT OF TAXES UNDER PROTEST

MCA 15-1-402 & MCA 15-1-406

Please read the following instructions and complete the form in full.

In order for a protest of taxes to be valid, the taxpayer must have done one or more of the following:

- 1. Filed an informal review (AB 26) with the Department of Revenue.
- 2. Filed an appeal with the County Tax Appeal Board.
- 3. Filed an appeal with the State Tax Appeal Board.
- 4. Must be participating in a Class Action Suit.

 Taxpayer has 90 days in which to file a suit within the District Court.

 Proof of filing must be provided to the County Treasurer.

The protested payment must:

- be paid under protest before the tax becomes delinquent. (No delinquent taxes may be protested).
- 2. be accompanied by a written protest for that portion of the tax protested. The written protest must specify the grounds or reasons the taxes are being paid under protest. The amount paid under protest must directly relate to those grounds specified.
- 3. be made to the officer designated and authorized to collect it.

The entire amount of your tax may not be protested; only the portion that exceeds the amount of taxes for the preceding year. Each installment protested must be paid.

Payment of taxes under protest simply sets the designated monies aside, in the protest fund, until the appeal already in progress has been resolved by the Tax Appeal Board, the Department of Revenue, or the Courts. (or, in the case of a lawsuit filed after payment under protest, until the courts enter a final judgment.)

If the taxpayer does not comply with any of the above, the County Treasurer shall disperse the amount paid under protest to the appropriate funds.

Legal Description Centrally Assessed	Person	al the	operty
GEO Code # 45767		School I	District
Amount paid on 1 st Installment \$ <u>23,104</u> 78	Amoun	t of 1 st p	aid under protest 15,249.15
Amount paid on 2 nd Installment \$	Amoun	t of 2 nd p	aid under protest
Reason of Protest: Value too high			
(use reverse side if additional space is needed)			
W AD 26 St. I - W D AD 2	YES	NO	If your taxes are paid by a
Was an AB 26 filed with Dept of Revenue? Are you awaiting a Tax Appeal Board Decision?			Mortgage company, you need to Provide their name and address
Is there a Class Action Suit? Other?			to us on the back of this form.

I have read the instructions of the protest form. I also understand if no action is taken within 90 days of the date of the notice of taxes due, the county treasurer shall disperse the amount paid under protest to the appropriate funds. Non-compliance will result in a voided protest.

_	Tax	Payer	A	
NAME (please	Print)	V		
	123	Main	St	
ADDRESS	1/1	-	104	
	HUM	101101	Montana	
Signature	7			Date

23,104.78	15,249.15
Payment Amount	66% Protested Amount

	1st half	2nd half	1st half
	Billed	Billed	Protested
	Amount	Amount	Amount
First Half Protest Spread:			15,249.15
Levy District 048701			
Geo Code 000045767			
Helena	5,144.48	5,144.48	3,395.36
Lewis and Clark County	5,315.19	5,315.19	3,508.03
School L	1,604.49	1,604.49	1,058.96
School M	1,682.50	1,682.50	1,110.45
School District 01	7,750.85	7,750.85	5,115.56
State	1,453.08	1,453.08	959.03
Forestvale Cemetery	102.18	102.17	67.44
open space lands	52.01	52.00	34.33
Total	23,104.78	23,104.76	15,249.15

Amount to Forward to the State:

Geo code 000

		%00.09	40.00%			100.00%
		33.00 Co Elem	22.00 Co High S			25.00
	1,110.45	666.27	444.18			1,110.45
	Mt Schools	12.63%	3.16%	84.21%	100.00%	
		6.00 University	1.50 VoTech	40.00 Equalization		
00045767	959.03	121.13	30.31	807.60	929.03	
Geo code	State					

Fund Breakdown for what is forward to State:

		Fund
VoTech	30.31	30.31 7533-1
Equalization	807.60 7527-1	7527-1
University Mill	121.13 7521-1	7521-1
Co Elem	666.27	7529-1
Co High S	444.18 7531-1	7531-1
total	2.069.48	

		V
		,

Date: 02/06/2015 Time: 10:37:45

LEWIS AND CLARK COUNTY PROTEST/RESOLUTION DISTRIBUTION REPORT

Oper: pdehart

2014 45767 34276 PROTEST# 157

Protest Information:

Protest#: 157 Tax Year: 2014 Tax Code: 45767 Statement#: 34276 Half: 1

Status: Active
Protest Date: 11/24/2014
Protest Batch: 20141124-000621
Protest Receipt#: 1514308

Protest Reason: valuation dispute

Original Protested Payment distribution information:

Stmt#	Description		Pay Half	Tax Paid	Protested Amount	Held in Protest Fund	Dist to Levy Fund	Dist
34276	01-01 Tax District 01		T1 .	22,950.59	15,147.38			
	All Purpose	Fund: 001-0000		1.202.23	,	793.47		P
	Mental Health	Fund: 204-0000		22.64		14.94		P
	District Court	Fund: 218-0000		110.43		72.89		P
	Search and Rescue Maintenance	Fund: 220-0000		31.20		20.59		P
	Parks	Fund: 221-0000		3.06		2.02		P
	Library	Fund: 222-0000		692.89		457.30		P
	Permissive Med Levy	Fund: 223-0000		313.56		206.95		P
	Health	Fund: 227-0000		246.87		162.93		P
	Senior Citizens	Fund: 228-0000		34.57		22.81		P
	Co Extension	Fund: 229-0000		43.44		28.67		P
	Public Safety	Fund: 230-0000		1.899.70		1,253.80		P
	Health Facilities	Fund: 502-0000		15.29		10.10		P
	Search and Rescue Debt Service	Fund: 504-0000		26.31		17.36		P
	Fairgrounds	Fund: 602-0000		104.93		69.25		P
	Entitlement Levy			568.07				P P
	Elem General	Fund: 710-0000 Fund: 761-0102		3.517.05		374.93 2.321.25		P
	Elem Transportation	Fund: 761-01102 Fund: 761-0110		3,317.03 875.21		2,321.23 577.64		
	Elem Tuition	Fund: 761-0113		1.53				P
	Elem Adult Ed					1.01		P
		Fund: 761-0117		85.35		56.33		P
	Elem Technology	Fund: 761-0128		178.96		118.11		P
	Elem Building Reserve	Fund: 761-0162		429.50		283.47		P
	High General	Fund: 762-0102		1,836.68		1,212.21		P
	High Transportation	Fund: 762-0110		235.86		155.67		P
	High Tuition	Fund: 762-0113		8.26		5.45		P
	High Adult Ed	Fund: 762-0117		64.55		42.60		P
	High Technology	Fund: 762-0128		153.87		101.56		P
	High Bond/Debt	Fund: 762-0150		157.54		103.98		P
	High Building Reserve	Fund: 762-0162		206.49		136.28		P
	Co Transportation	Fund: 782-0000		149.28		98.53		P
	Co High Retirement	Fund: 783-0000		478.44		315.77		P
	Co Elem Retirement	Fund: 784-0000		976.77		644.67		P
	Helena	Fund: 786-0000		4,600.27		3,036.18		P
	Helena GO 09 refunding 97 & 01	Fund: 786-1000		197.92		130.63		P
	Helena GO 2008	Fund: 786-1001		346.29		228.55		P
	University	Fund: 877-0000		183.55			121.14	F
	St Equalization	Fund: 879-0000		1,223.64			807.60	F
	Co Élem Schools	Fund: 881-0000		1,009.50			666.27	
	Co High Schools	Fund: 883-0000		673.00			444.18	
	Vo-Tech	Fund: 885-0000		45.89			30.29	
34276	2121 FORESTVALE CEM	224-0000	T1	102.18	67.44	67.44		P
34276	2518 OPEN-SPACE LANDS	501-0000	T1	52.01	34.33	34.33		P
				23,104.78	15,249.15	13,179.67	2,069.48	

15
201
30th,
January
Protest
.=
Held
Funds

	Reason for Protest	Value dispute	Value dispute	Value dispute	Value dispute	value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Not enough review unite	Value dispute	Value dispute	Value dispute	Value dispute	Land Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	Cattle program profest	RID Man portest	Value dispute	Value dispute	Value dispute	Value dispute	Value dispute	nith insurance levy protest Value dispute															
State funds that have been	distributed			2,513.04	2.010.04	2,000.50				832.31	832.32	1324.31		1,140.82			301.63	301.63	246.23	246.23	06:677		281.82	281.82		249.11	186.92		242 70		187.90	187.90	152.46																		\$ 683.06				
Amount of 2014	Payment						15 249 15	2						6,971.22						90 000	00,000,1						1,010.96						815.85	1,396.80	32.38	1,646.85						12 853 33	12,853.29	19,120.20	645.99	322 42	35.00	34.18	595.63	5,080.13	5.033.19	45.93	1,564.95	31.86	
Amount of 2013	Payment				00 000 70	21,003.69	\$1,003.00	•				8 081 23	8,081.22	49					1,156.70	1,156.69	Ð				1,344.92		€9				1,021.75		69 6	₽ 4	e en	↔ ↔	13,098.49	3,791.57	4,619.02	16.15	29.96	8/:12	9 49	S	₩ €	₽ ₩	9 49	69	€9	69 6	e vi	49	\$	un un	
Amount of 2012	Payment			17,832.06	17,832.07	A 6	Ð			4 895 71	4 895 71		÷43				1,337.31	1,337.30	S	69			1.414.51	1,414.51	€9	€9			1 249 46	1,249.45	49	€					8	€9 €	e ea	49	69 (A													
Amount of 2011	Payment	35,426.48	35,426.46	69	A			0 697 05	9,027.03		9 4	9			3,056.29	3,056.28	₩	€9			0100	2,000.02		• 69				2,183.37		9 49																									
Ā	Œ.	49	49					6	A 6	A					69	69					•	₽₩	•					69 (A																										
Amount of 2010	Payment																																																						
Amount of 2009	Payment																																																						
Amount of 2008	Payment																																																						
Date of	Payment	12/2/2011	5/21/2012	12/3/2012	5/23/2013	11/25/2013	6/2/2014	11/24/2014	12/2/2011	5/21/2012	12/3/2012	5/23/2013	11/25/2013	11/24/2014	12/2/2011	5/21/2012	12/3/2012	5/23/2013	11/25/2013	6/2/2014	11/24/2014	12/2/2011	10/2/12/12	5/03/2012	11/25/2013	6/2/2014	11/24/2014	12/2/2011	5/21/2012	5/93/2012	11/25/2013	6/2/2014	11/24/2014	8/20/2014	8/20/2014	8/20/2014	5/28/2014	5/28/2014	5/28/2014	5/22/2014	5/22/2014	5/22/2014	11/28/2014	11/28/2014	11/28/2014	12/30/2014	11/28/2014	11/20/2014	11/24/2014	11/13/2014	11/28/2014	12/8/2014	12/5/2014	11/24/2014	12/8/2014
anuary 30th, 2015	TayanveT	AT&T Mobility LLC	AT&T MODIIITY CLC	AT&T Mobility LLC	AT&T Mobility C	AT&T Mobility 11 C	AT&T Mobility LLC	AT&T MODINY LLC	AT&T MACHINA LLC	AT&T Mobility LCC	AT&T Mobility LLC	AT&T Mobility LLC	Delage Landen Operational Serv LLC	Delage Landen Operational Serv LLC	Delage Landen Operational Serv LLC	Detage Landen Operational Serv LLO	Floyd Hoff Sr	Floyd Hoff Sr	Taistee for Lowell D Cox	Trustee for Lowell D Cox	Amond Blaine and Lowell D Cox	Capital One Center	Jonepson's Properties LLC	Capital One Center	Capital One Center	Goodwin Reginald & Sandra L	Vincent Timothy Edwin & Raye Danielle	Waddell Bill W & Robin R	Gilliland Hubert & Kathy	Peck Harold	Apine Air (Centrally Assessed) Actuallo LLC	Lebahn Sidney W & Karen G	Wolfe Ronald J & Christa M	Dullum Dwane Howard																					
Funds Held in Protest January 30th, 2015	0000	0000-45-7-67-	0000-45-7-67-	0000-45-7-67-	0000-45-7-67-	0000-45-7-67-	0000-45-7-67-	0000-45-7-67-	0000-45-7-68-	0000-45-7-68-	0000-45-7-68-	0000-45-7-68-	0000-45-7-68-	0000-45-7-68-	0000-45-7-68-	0000 45 7 60	0000 45.7 69	0000-45-7-69-	0000-45-7-69-	0000-45-7-69-	0000-45-7-69-	0000-45-7-70-	0000-45-7-70-	0000-45-7-70-	0000-45-7-70-	0000-45-7-70-	0000-45-7-70-	0000-45-7-71-	0000-45-7-71-	0000-45-7-71-	0000-45-7-71-	0000-45-7-71-	0000-45-7-71-	000074312	000074718	000074976	188906101010000	188906401010000	188906401250000	233629301030000	244318201010000	244318401010000													
		Property #																																									243	243	4778	4778	9912	10455	19544	21644	22984	25400	39017	43799	46141

